## ORDINANCE NO. 94-04

AN ORDINANCE AMENDING ORDINANCE NO. 92-01 WHICH IMPOSED A RESORT TAX IN THE BIG SKY RESORT AREA, TO PROVIDE FOR GREATER EFFICIENCY IN ADMINISTRATION BY CHANGING THE COLLECTION DATE, TO CLARIFY EXEMPTED ITEMS AND TO AMEND THE EXPIRATION DATE OF THE TERM OF THE BOARD OF ADVISORS.

BE IT ORDAINED BY THE COUNTY COMMISSIONERS OF MADISON COUNTY:

Section 1. Section 8 of Ordinance 92-01 shall be amended by substituting the following introductory language:

Tax Exempt Items: Only the following items are not subject to
the tax:

- Section 2. There shall be added in Section 8 or Ordinance 92-01 four new categories (t), (u), (v) and (w) as follows:
  - (t) not for profit fund raising activities for charitable purposes
  - (u) garage sales
- (v) services provided by not for profit religious organizations
  - (w) toilet paper and feminine hygiene products
- Section 3. In Section 9 of Ordinance 92-01 the term the term "20th" referring to the day of each month when resort taxes must be remitted to the County Treasurer shall be substituted for the term "tenth".

Section 4. IN Section 18 (f) of Ordinance 92-01 the term expiration date shall be changed from the 31st day of May to the 30th day of June of each year.

PASSED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS FOR MADISON COUNTY, MONTANA, ON FIRST READING ON JUNE 18, 1994.

John Allhands, Chairman

W.L. (Bill) Hancock, Member

(absent)

Byron Bayers, Member

ATTEST:

PEGGY KAATZ

Clerk and Recorder

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PASSED AND APPROVED BY THE BOARD OF COUNTY COMMISSIONERS FOR MADISON COUNTY, MONTANA, ON SECOND READING ON JULY 11, 1994.

John Allhands, Chairman

/ withancock

W.L.(Bill) Hancock, Member

Byron Bayers, Member

ATTEST:

Clerk and Recorder

FILE 101-B 046904

ORDINANCE NO. 94-04

AMENDING ORDINANCE NO. 92-01
WHICH IMPOSED A RESORT TAX IN THE BIG SKY RESORT AREA, ETC.

RECORDER'S OFFICE Madison County, Montana Fee \$ NONE Councy Recorder o'clock A. Deputy 19 94

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